

Decision 15-08-023 August 13, 2015

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric Company for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2014. (U 39 M)	Application 12-11-009 (Filed on November 15, 2012)
And Related Matter.	Investigation 13-03-007

DECISION GRANTING COMPENSATION TO THE UTILITY REFORM NETWORK FOR SUBSTANTIAL CONTRIBUTION TO DECISION 14-08-032

Intervenor: The Utility Reform Network (TURN)	For contribution to Decision (D.) 14-08-032
Claimed: \$ 1,528,768.85	Awarded: \$1,485,519.55 (reduced 2.8%)
Assigned Commissioner: Michel Peter Florio	Assigned ALJ: ALJ Division¹

PART I: PROCEDURAL ISSUES

A. Brief description of Decision:	Decision (D.) 14-08-032 resolves Pacific Gas and Electric Company's (PG&E) test year 2014 general rate case. The decision adopted a 2014 revenue requirement representing the reasonable costs of providing safe and reliable electrical and gas distribution service to PG&E's customers in that year. PG&E proposed a test year revenue requirement increase of \$1.16 billion; the Commission authorized an amount that was \$700 million lower. For the 2015 and 2016 attrition year increases, the Commission authorized figures approximately \$100 million lower than PG&E had requested for each year.
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¹ This proceeding was originally assigned to Judge Pulsifer who has since retired.

B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812:

	Intervenor	CPUC Verified
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):		
1. Date of Prehearing Conference (PHC):	1/11/13	Verified
2. Other specified date for NOI:		
3. Date NOI filed:	2/11/13	Verified
4. Was the NOI timely filed?		Yes
Showing of customer or customer-related status (§ 1802(b)):		
5. Based on ALJ ruling issued in proceeding number:	Made as part of Notice of Intent here -- A.12-11-009/I.13-03-007 (PG&E 2014 GRC)	Verified
6. Date of ALJ ruling:	9/6/13	Verified
7. Based on another CPUC determination (specify):		
8. Has the Intervenor demonstrated customer or customer-related status?		Yes
Showing of “significant financial hardship” (§ 1802(g)):		
9. Based on ALJ ruling issued in proceeding number:	Made as part of Notice of Intent here A.12-11-009/I.13-03-007 (PG&E 2014 GRC)	Verified
10. Date of ALJ ruling:	9/6/13	Verified
11. Based on another CPUC determination (specify):		
12. Has the Intervenor demonstrated significant financial hardship?		Yes
Timely request for compensation (§ 1804(c)):		
13. Identify Final Decision:	D.14-08-032	Verified
14. Date of issuance of Final Order or Decision:	8/20/14	Verified
15. File date of compensation request:	09/22/14	Verified
16. Was the request for compensation timely?		Yes

PART II: SUBSTANTIAL CONTRIBUTION**A. Did the Intervenor substantially contribute to the final decision (see § 1802(i), § 1803(a), and D.98-04-059).**

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
<p>Overview: This GRC proceeding covered an array of issues associated with PG&E's electric generation, electric distribution, and gas distribution utility functions. TURN submitted testimony from nine witnesses on a wide variety of those issues, and addressed additional issues through our cross-examination of PG&E witnesses during the evidentiary hearings. As described in more detail below, TURN's efforts resulted in a substantial contribution on the vast majority of issues addressed in our testimony and briefs. In D.14-08-032, the adopted outcomes on the issues TURN addressed were generally consistent with TURN's recommendation. Even where the Commission did not adopt TURN's recommended outcome even in part, it often cited with favor TURN's analysis of the issue. Therefore the Commission should have no trouble determining that TURN's substantial contribution on the wide array of issues addressed in this GRC warrants the requested award of compensation.</p>	<p>TURN relies largely on our opening brief as the source for citations to where the arguments and evidence supporting our substantial contributions appear in the record of this proceeding. The cited pages from that brief should point the Commission toward the prepared and oral testimony and other record evidence supporting TURN's position. Should the Commission conclude that it needs further support for any of the substantial contributions described here, TURN requests an opportunity to supplement this showing with additional citations as appropriate.</p>	<p>Yes</p>
<p>1. Overall outcome – The Commission calculated and approved a \$460 million revenue requirement increase for PG&E's 2014 test year, as compared to the utility's updated request for an increase of \$1.16 billion. TURN can take credit for a substantial portion of this reduction of \$700 million for 2014.</p>	<p>D.14-08-032, pp. 2-3.</p>	<p>Yes</p>
<p>2. Policy -- Role of Cost Benefit Analysis in Revenue Requirement Determinations: TURN addressed the need for cost-benefit analysis in all elements of PG&E's GRC request, even where the request was labeled safety-related. TURN's testimony pointed out that virtually everything a utility does has some nexus to safety, and therefore the more appropriate focus should be on those initiatives that would deliver the largest amount of safety improvement for the ratepayer dollar spent. TURN also elicited consistent testimony during</p>	<p>TURN Opening Brief, pp. 23-24, citing testimony of TURN witness Gayatri Schilberg (29 RT 3992, lines 7-25) and PG&E CEO Tony Earley (12 RT 922, line 23 to 923, line 5).</p>	<p>Yes</p>

<p>the cross-examination of PG&E's CEO, and pointed out that such an approach is consistent with prior Commission decisions on reliability and gas safety.</p> <p>The Commission devoted a section of the decision to the subject of the role of cost-benefit analysis in these circumstances. It embraced TURN's point that all utility operations have some nexus to safety, and the need to optimize safety improvements per ratepayer dollar spent. It also cited with favor the statements PG&E policy witnesses made during TURN's cross-examination that agreed in principle with the continuing role for a cost-benefit analysis.</p>	D.14-08-032, pp. 26-30.	
<p>3. Gas Distribution – Emergent Work (Section 3.4.4): TURN recommended a forecast of \$4.7 million in expenses for emergent work related to as-yet unidentified DIMP projects, a reduction of \$5.3 million from PG&E's forecast. The Commission deemed TURN's proposal reasonable and adopted it in full.</p>	TURN Opening Brief, pp. 45-46; D.14-08-032, pp. 52-53.	Yes
<p>4. Gas Distribution – Leak Survey and Repair (Section 3.6): PG&E proposed \$33.8 million for leak survey expenses. TURN recommended a forecast that was \$8.66 million lower. The Commission adopted TURN's forecast.</p> <p>PG&E forecasted \$102.1 million for leak repair expenses. TURN recommended a forecast that was \$27.8 million lower. The Commission adopted TURN's forecast.</p>	<p>TURN Opening Brief, pp. 49-52; D.14-08-032, p. 75.</p> <p>TURN Opening Brief, pp. 52-58; D.14-08-032, p. 84.</p>	Yes
<p>5. Gas Distribution – Pilot Relights (Section 3.7.1): PG&E forecasted \$31.5 million of expenses for pilot relights on customers' gas appliances. TURN recommended a forecast of \$25.0 million. The Commission adopted TURN's forecast.</p>	TURN Opening Brief, pp. 59-62; D.14-08-032, pp. 87-88.	Yes
<p>6. Gas Distribution – Regulator Replacements (Section 3.7.4): PG&E forecasted \$14.9 million of capital expenditures for regulator replacements. TURN recommended funding 25% of PG&E's forecast amount to support opportunistic replacements. The Commission concluded that</p>	TURN Opening Brief, pp. 77-78; D.14-08-032, pp. 93-94.	Yes

PG&E's forecast is overstated, and adopted TURN's forecast.		
7. Gas Distribution – Gas Pipeline Replacement Program (Section 3.8.1): TURN proposed a reduced spending forecast for pipe replacements by emphasizing replacement of Aldyl-A pipes rather than steel pipes.	TURN Opening Brief, pp. 62-70; D.14-08-032, pp. 98-100.	Yes. D.14-08-032 states, "We adopt a 2014 capital forecast for distribution gas pipeline replacement... based on TURN's proposed pipeline replacement proposal."
8. Gas Distribution – Gas Distribution Reliability (Section 3.8.2): TURN recommended reducing PG&E's 2014 forecast by \$15.96 million, based in part on a five-year leak cycle and in part by spreading installation of emergency zone shutoff valves over six years rather than three. The Commission agreed with TURN's recommendations.	TURN Opening Brief, pp. 74-77; D.14-08-032, pp. 103-104.	Yes
9. Gas Operations – IT (Section 3.11.5 – Mobile Device Replacement/Upgrade): TURN's IT testimony challenged PG&E's proposal to obtain an additional 780 mobile units for 300 crews. The Commission agreed with TURN and ORA that PG&E had failed to justify the proposed funding, and therefore declined to authorize funding of \$1.875 million.	TURN Opening Brief, pp. 103-104; D.14-08-032, pp. 118-119.	Yes
10. Gas Operations – Building Projects (Section 3.12): TURN challenged the proportion of Gas Operations HQ Building costs allocated to gas distribution customers, claiming PG&E's proposed 80.65% was far too high and 27% is the better-supported figure. The Commission agreed with TURN that PG&E's figure is too high, but adopted a 40% allocation instead. TURN challenged the Gas Control Center costs based on high unit costs, inappropriate inclusion of a contingency amount, and allocation of an excessive amount to distribution customers. The Commission agreed with TURN on these points, although it reduced unit costs and reallocated costs in lesser amounts than TURN had proposed. TURN proposed no funding in this GRC for	TURN Opening Brief, pp. 78-80. D.14-08-032, pp. 121-123. TURN Opening Brief, pp. 80-81. D.14-08-032, pp. 124-126. TURN Opening Brief, pp. 81-82. D.14-08-032, pp. 126-127.	Yes

<p>the Gas Control Hot Backup Facility, based on PG&E's failure to demonstrate its necessity, and an in-service date of after 2014. The Commission agreed that funding for this project would be premature at this time.</p> <p>TURN proposed no funding for the Antioch Service Center, a reduction of nearly \$8 million of capital costs and \$780,000 of related expense. The Commission denied funding for this GRC cycle.</p>	<p>TURN Opening Brief, pp. 84-85. D.14-08-032, pp. 131-132.</p>	
<p>11. Electric Operations – Technology (Section 4.2): If the Commission were to approve funding for the Geographic Information System/Asset Management (GIS/AM) project, TURN called for removal of the 18% contingency amount and a post-completion cost-benefit analysis. The Commission authorized a 25% reduction to requested funding to reflect removal of the contingency amount and the absence of a cost-benefit analysis.</p> <p>TURN recommended several reductions under the Workforce Mobilization and Scheduling category. The Commission incorporated some of those reductions in the adopted forecasts.</p> <p>TURN opposed funding for the Data Historian project due to the lack of associated benefits, and the inappropriate inclusion of 2015 and 2016 capital figures. The Commission reduced the forecast by 25% for 2014, and did not specifically authorize 2015 or 2016 estimates.</p> <p>TURN raised concerns regarding SAP Work Management Enhancements, particularly the Stage 5 proposal that was the most expensive (at \$5.5 million) and was forecast for 2016. The Commission declined to approve funding for Stage 5, due to its not being scheduled for implementation until 2016.</p>	<p>TURN Opening Brief, pp. 94-97. D.14-08-032, pp. 135-139.</p> <p>TURN Opening Brief, pp. 100-105. D.14-08-032, pp. 141-145.</p> <p>TURN Opening Brief, pp. 88-91. D.14-08-032, pp. 147-148.</p> <p>TURN Opening Brief, p. 90. D.14-08-032, pp. 154-155.</p>	Yes
<p>12. Electric Operations – Electric Distribution Maintenance – Idle Facilities Removal (Section 4.5.3):</p> <p>TURN proposed funding at a level no greater than \$2 million per year, a reduction of more than \$20 million as compared to the levels proposed by PG&E. The Commission adopted TURN's proposed \$2 million per year funding level.</p>	<p>TURN Opening Brief, pp. 113-115. D.14-08-032, pp. 167-169.</p>	Yes

<p>13. Electric Operations – Electric Distribution Maintenance – Underground Oil Switch Replacements (Section 4.5.7):</p> <p>TURN supported ORA’s recommended funding level of \$5 million, down from PG&E’s proposed funding of \$25 million. The Commission adopted funding at the mid-point, resulting in a reduction of \$10 million as compared to the utility’s request.</p>	<p>TURN Opening Brief, pp. 116-120.</p> <p>D.14-08-032, pp. 176-178.</p>	Yes
<p>14. Electric Operations – Pole Test & Treat, and Pole Replacement (Sections 4.6 and 4.7):</p> <p>TURN originally proposed a reduction of \$1.6 million to PG&E’s forecast of Pole Test & Treat costs to reflect the full share of joint pole credits PG&E should be collecting from other joint pole owners. PG&E later explained that the proper adjustment is \$1.067 million. The Commission agreed with TURN that ratepayers should be credited with 100% of the pole test and treat fees due from co-owners, but adopted a lower adjustment of \$232,000, consistent with the reduced pole inspection forecast.</p> <p>TURN opposed the proposal of CCUE that PG&E replace an additional 19,000 poles per year. The Commission declined to adopt CCUE’s proposal, repeating with favor several of the arguments TURN had put forward.</p>	<p>TURN Opening Brief, pp. 120.</p> <p>D.14-08-032, pp. 190-191.</p> <p>TURN Opening Brief, pp. 120-121.</p> <p>D.14-08-032, pp. 194-195.</p>	Yes. (D.14-08-032 at p.195, last paragraph, second sentence, comes directly from TURN’s brief.)
<p>15. Electric Operations – Line Reclosers and FLISR Installations (Sections 4.15.2 and 4.15.3):</p> <p>TURN joined ORA in recommending substantial reductions to the forecasts for these two programs, and urged that the funds be treated as fungible, with PG&E directed to spend them in the manner that derives the greatest reliability improvement it can for the amounts spent. The Commission adopted reduced spending forecasts of 25% (for a combined 2014 reduction of approximately \$51 million), and called for PG&E to better integrate its GRC efforts with other spending in this area.</p>	<p>TURN Opening Brief, pp. 125-132.</p> <p>D.14-08-032, pp. 231, 234-236.</p>	Yes
<p>16. Electric Operations – Distribution Automation and System Protection (Section 4.17):</p> <p>TURN recommended reduced forecasts for spending on Installation of Substation SCADA and Installation of Feeder</p>	<p>TURN Opening Brief, pp. 141-152.</p>	Yes

SCADA, due to PG&E's failure to sufficiently justify the safety, reliability, operations or Smart Grid benefits, and the need to prioritize spending. The Commission adopted TURN's recommendation in part, reducing the 2014 Substation SCADA forecast from \$58.3 million to \$43.7 million (\$14.6 million reduction), and the 2013 and 2014 Feeder SCADA forecasts to \$2.25 mm and \$3.75 mm (down from \$3 mm and \$5 mm).	D.14-08-032, pp. 247-249.	
17. Electric Distribution Support Activities – Edison Electric Institute Dues (Section 4.20.3): TURN proposed allocating “below the line” 43.3% of the EEI dues rather than the 25% proposed by PG&E, based on information regarding the activities funded by those dues. The Commission agreed with TURN, thus reducing by nearly \$300,000 the amount of EEI dues included in the GRC forecast.	TURN Opening Brief, pp. 300-304. D.14-08-032, pp. 261-262.	Yes
18. Customer Care – Customer Inquiry Assistance (Section 5.2.4): TURN pointed out that adoption of a lower number of customer service representatives (CSRs) than PG&E had included in its forecast warrants a corresponding reduction to the number of supervisors. The Commission reduced PG&E's forecast by \$181,839 consistent with this recommendation.	TURN Opening Brief, p. 163-164. D.14-08-032, pp. 273-274.	Yes
19. Customer Care – Customer Inquiry Assistance (Section 5.2.5): TURN urged the Commission to reduce PG&E's forecast by \$1.7 million to remove expenses associated with adding 19 CSRs and one supervisor position to the Customer Advocacy Team to better resolve intervention cases. The Commission adopted this recommendation.	TURN Opening Brief, pp. 160-162. D.14-08-032, pp. 275-276.	Yes
20. Customer Care – Uncollectibles Mechanism (Section 5.4.4): PG&E recommended adoption of a revised mechanism for purposes of determining the uncollectible factor. TURN recommended use of a rolling average with an annual true-up, but proposed a ten-year average rather than PG&E's proposed five-year average. The Commission adopted TURN's revised methodology, concluding that it offered advantages over the PG&E proposal.	TURN Opening Brief, pp. 175-183. D.14-08-032, pp. 291-292.	Yes
21. Customer Care – SmartMeter Opt Out	TURN Opening Brief, pp. 175.	Yes

<p>Collection (Section 5.4.13): TURN recommended a \$1.5 million reduction to PG&E's expense forecast of \$2.1 million for SmartMeter Opt-Out field collections, due to a smaller forecast of opt-out customers. The Commission adopted TURN's recommendation.</p>	<p>D.14-08-032, pp. 301.</p>	
<p>22. Customer Care – Metering – SMOOP Meter Reading (Section 5.5.1): TURN recommended reducing PG&E's forecast by \$26.6 million to reflect a lower number of meters needing to be read, and a lower unit cost per unit read. The Commission adopted a \$24 million reduction consistent with TURN's recommendation.</p>	<p>TURN Opening Brief, pp. 183-187. D.14-08-032, pp. 306-309.</p>	<p>Yes</p>
<p>23. Customer Care – IT Program – Interval Data Processing and Exceptions Management (Section 5.9.2): TURN opposed PG&E's expense forecast and nearly all of the capital expenditure forecast associated with this project. TURN argued that the current interval data is sufficient, and the proposed project is premature as applied to customers not yet billed on interval rates. The Commission agreed with TURN and reduced the forecast by \$0.5 million in expenses and \$15.5 million of capital.</p>	<p>TURN Opening Brief, Attachment 3, pp. 3-6. D.14-08-032, pp. 335-337.</p>	<p>Yes</p>
<p>24. Hydro Generation O&M – Operate and License Compliance (Section 6.2.1.5): TURN disputed PG&E's forecast of FERC fees, and recommended a figure \$855,000 lower than the utility's request. The Commission adopted TURN's recommendation.</p> <p>TURN recommended a reduction of \$2 million to PG&E's request to remove two blanket projects for which the utility had failed to provide sufficient justification. The Commission adopted TURN's recommendation.</p>	<p>TURN Opening Brief, pp. 196-197. D.14-08-032, pp. 353.</p> <p>TURN Opening Brief, pp. 200-202. D.14-08-032, pp. 353.</p>	<p>Yes</p>
<p>25. Hydro Generation O&M – Maintain Structures, Roadways and Infrastructure (Section 6.2.1.6): TURN proposed removal of two blanket projects that are duplicative, which would reduce PG&E's forecast by \$1.3 million. The Commission adopted TURN's recommendation.</p>	<p>TURN Opening Brief, p. 199. D.14-08-032, pp. 356.</p>	<p>Yes</p>

<p>26. Hydro Generation Capital – Prioritization (Section 6.2.2.2): TURN proposed a \$27.6 million capital reduction to exclude 2014 capital funding for projects PG&E had identified as low priority. The Commission adopted TURN’s proposal, but recalculated the reduction to \$27.0 million.</p>	<p>TURN Opening Brief, pp. 207-208. D.14-08-032, pp. 362-365.</p>	<p>Yes</p>
<p>27. Hydro Generation Capital – FERC Licensing and License Conditions (Section 6.2.2.7): TURN recommended reducing PG&E’s forecast capital expenditures for investments associated with FERC licenses by \$50.6 million to better reflect in-service dates for projects for which FERC relicensing has been delayed. The Commission adopted this recommendation, but recalculated the reduction to \$40.3 million to 2014 end-of-year plant.</p>	<p>TURN Opening Brief, pp. 205-206. D.14-08-032, pp. 377-378.</p>	<p>Yes</p>
<p>28. Nuclear Operations Expense – Nuclear Refueling Outage Costs (Section 6.3.1.1): TURN proposed a number of adjustments to PG&E’s forecast of refueling outage costs, including normalization of one-time steam generator inspection costs, and adjust the steam generator to correct for use of a 6% annual escalation rate to derive the forecast. The Commission adopted TURN’s recommendations.</p>	<p>TURN Opening Brief, pp. 225-228. D.14-08-032, pp. 386-387.</p>	<p>Yes</p>
<p>29. Nuclear Operations Expense – DCPD Operating Expense (Section 6.3.1.5): TURN recommended rejection of PG&E’s forecast of 58 new positions at DCPD and a corresponding reduction of \$9.437 million in annual expense. The Commission agreed with TURN’s recommendation.</p>	<p>TURN Opening Brief, pp. 228-231. D.14-08-032, pp. 394-397.</p>	<p>Yes</p>
<p>30. Nuclear Operations Expense – Obsolete Inventory Write-off (Section 6.3.1.12): TURN supported the ORA recommendation of a forecast of zero for the costs of obsolete inventory write-off, but proposed an alternative forecast of \$1.016 mm based on a six-year average, or \$2.02 mm below PG&E’s forecast. The Commission adopted TURN’s alternative proposal.</p>	<p>TURN Opening Brief, pp. 224-225. D.14-08-032, pp. 406-407.</p>	<p>Yes</p>
<p>31. Nuclear Operations Expense – NRC Regulatory and Inspection Fees (Section 6.3.1.13): TURN recommended a</p>		<p>Yes</p>

\$1.326 million reduction to PG&E's forecast of \$13.826 million for these fees, based on use of a four-year average. The Commission agreed with TURN's recommendation.	TURN Opening Brief, pp. 221-222. D.14-08-032, p. 407.	
32. Nuclear Operations Capital – Transformer Supercooler Replacement (Section 6.3.2.2): TURN argued that PG&E's treatment of this project as an expense in the 2011 GRC, but a capital project in the 2014 GRC, would result in double recovery. Therefore TURN recommended the Commission exclude the \$3.9 million for the capitalized replacement project from the 2014 revenue requirement. The Commission adopted TURN's recommendation.	TURN Opening Brief, pp. 237-239. D.14-08-032, p. 416.	Yes
33. Nuclear Operations Capital – Diablo Canyon Access Road (Section 6.3.2.3): TURN proposed that PG&E's capital spending forecast for 2014 be reduced by \$3.28 million associated with repaving the seven-mile Diablo Canyon Access Road, since \$4 million in expenses had been included in the 2011 GRC revenue requirement for this project, but PG&E spent only \$1.36 million in 2011-12. The Commission adopted TURN's recommendation.	TURN Opening Brief, pp. 239-240. D.14-08-032, p. 419.	Yes
34. Fossil Generation Capital – Remove HBGS GHG Reduction Equipment: TURN recommended removal of PG&E's proposed spending of \$1.5 million for unspecified greenhouse gas reduction equipment at Humboldt Bay. PG&E agreed to TURN's adjustment because it does not expect to move forward with this project.	TURN Opening Brief, p. 248. PG&E Rebuttal Testimony (Ex. 58, PG&E-21, p. 4-22)	Yes
35. Energy Supply Ratemaking – DOE Litigation Proceeds (Section 6.6.1): In prepared testimony, TURN proposed a variety of ratemaking mechanisms relating to the allocation of settlement proceeds PG&E received from the U.S. DOE regarding nuclear fuel storage-related issues. TURN worked with PG&E and Marin Energy Authority (MEA) to develop and present a settlement with a consensus proposal for crediting such proceeds to PG&E customers. The Commission adopted the proposed settlement of these issues.	TURN Opening Brief, pp. 234-236. D.14-08-032, p. 435-437.	Yes
36. Shared Services – Corporate Real Estate (Section 7.6): TURN proposed reductions to		Yes

<p>PG&E's proposed unit costs and overhead cost adders that would apply to a broad array of PG&E's CRE forecasts. The Commission reduced PG&E's unit costs by approximately 5%, and the total overhead adder by approximately 10% (from PG&E's forecasted 18.2% to 16.5%). For the Base Building and Seismic Safety Programs, these changes resulted in a reduction of \$1.67 million.</p> <p>For Real Estate Solutions programs, TURN opposed two projects for relocating service centers. The Commission concluded that PG&E had not adequately justified funding the proposed consolidations. For the projects that were approved, the Commission applied a 5% reduction for lower unit costs, yielding a reduction of \$1.24 million.</p>	<p>TURN Opening Brief, pp. 254-266. D.14-08-032, p. 470-473.</p> <p>TURN Opening Brief, pp. 266-269. D.14-08-032, p. 478-479, 482.</p>	
<p>37. Shared Services – Enterprise-wide IT Costs (Section 7.8): The decision recognizes reductions of \$2.7 million of capital spending for PG&E's Lifecycle capital expenditures forecast for each year from 2014 to 2016. These reductions are a product of PG&E's agreement with a recommendation made by TURN.</p> <p>TURN recommended reductions to Telecommunications Network Enhancement forecasts, based in part on limiting each work crew to one mobile device. The Commission agreed, but limited the reduction to 15%, or \$525,000 of 2014 expense and \$5.9 million of capital expenditures.</p> <p>TURN supported ORA's recommendation for a general reduction of 14% to forecasts based on PG&E's Concept Cost Estimating Tool. The Commission cited that support in adopting ORA's recommendation.</p>	<p>TURN Opening Brief, pp. 271-272. D.14-08-032, p. 494-495.</p> <p>TURN Opening Brief, pp. 273-274. D.14-08-032, p. 499-500.</p> <p>TURN Opening Brief, pp. 249-253, and 271. D.14-08-032, p. 506, 510.</p>	Yes
<p>38. Human Resources – Short-Term Incentive Plan (STIP) (Section 8.3.2): TURN recommended reductions of \$18.8 million for removal of the impact of earnings from operations (EFO) and \$12.5 million to exclude the Customer Satisfaction metric. The Commission adopted these recommendations, and cited TURN's position extensively in the decision.</p>	<p>TURN Opening Brief, pp. 278-285. D.14-08-032, pp. 520-522</p>	Yes
<p>39. A&G Expenses – Finance Organization</p>	<p>TURN Opening Brief,</p>	Yes

Costs (Section 9.2.1): TURN recommended a reduction of \$61,000 to remove all costs associated with dues PG&E pays to the California Taxpayers Association. The Commission agreed with that adjustment.	pp. 309-310. D.14-08-032, p. 541.	
40. A&G Expenses – Regulation and Rates Department (Section 9.5.3): TURN recommended a reduction of \$133,600 to remove costs associated with dues PG&E pays to the California Council for Environmental and Economic Balance (CCEEB). The Commission agreed with that adjustment.	TURN Opening Brief, pp. 304-308. D.14-08-032, p. 566.	Yes
41. A&G Expenses – Regulation and Rates Department (Sections 9.5.1 and 9.5.5): TURN called for reduction of PG&E’s Regulatory Relations Department budget by \$1.4 million for 9 new FTE positions that the utility had failed to justify. The Commission agreed with the recommendation, but reduced the forecast by \$900,000, as the remainder was for wage escalation for existing staff. TURN did not challenge the forecast of FERC and ISO Relations Department costs, but recommended that they be allocated entirely to the transmission and generation functions, instead of allocating some to distribution as PG&E had done in its forecast. The Commission found TURN’s recommended allocation reasonable and adopted it.	TURN Opening Brief, pp. 290-292. D.14-08-032, p. 564-65. TURN Opening Brief, pp. 290-292. D.14-08-032, p. 569-70.	Yes
42. A&G Expenses – Corporate Affairs – Communications (Section 9.8.1): TURN recommended a reduction of \$444,000 for ongoing expenses associated with PG&E’s “Currents” website and “Next 100” blog, due to their public image polishing nature. The Commission adopted that recommendation.	TURN Opening Brief, pp. 293-296. D.14-08-032, pp. 576-577.	Yes
43. A&G Expenses – Miscellaneous Promotional Items (Section 9.11): TURN recommended a reduction of \$199,000 for clothing bearing PG&E’s name and logo, due to their promotional and image-building function. The Commission adopted that recommendation.	TURN Opening Brief, p. 297. D.14-08-032, pp. 580-581.	Yes
44. Results of Operations – Depreciation Expense and Reserve (Section 10.2): TURN recommended different mass property net salvage values than PG&E proposed for ten of	TURN Opening Brief, pp. 313-345 and Attachment 2.	Yes

<p>the largest accounts (as measured by plant investment). The Commission agreed with TURN that the growing cost burden associated with increasing cost trends in net salvage is cause for concern. The Commission's approach to setting net salvage for the disputed accounts resulted in net salvage percentages closer to TURN's recommendation than PG&E's and, for Accounts 362, 365, and 376, figures that were within 5-10 percentage points of TURN's recommendations. And for the four accounts TURN addressed and ORA did not on net salvage, the difference between PG&E's request and the adopted amount is approximately \$130 million.</p> <p>TURN also recommended different mass property lives for eleven of the largest accounts. The Commission did not adopt TURN's ASL estimates. TURN submits that the Commission should still find TURN to have made a substantial contribution on the ASL subset of depreciation issues, as it did in the recently-issued compensation award from the Sempra Utilities' 2012 test year GRCs. (D.14-05-015, pp. 13-15.) There the Commission did not adopt any of the TURN/UCAN recommendations for different net salvage or ASLs. In the compensation request in that proceeding, TURN argued that the joint showing on depreciation-related issues gave the Commission an opportunity to conduct a broader and more thorough review of the utility-proposed depreciation parameters than would have been the case otherwise. Consistent with that decision and the earlier decisions TURN cited in that request, the Commission should find that TURN made a substantial contribution warranting an award of intervenor compensation for its work on depreciation-related issues in this proceeding. As in prior cases, the Commission's ability to thoroughly analyze and consider all aspects of the proposed depreciation rates would not have been possible without TURN's participation.</p>	<p>D.14-08-032, pp. 588-605, and Appendix C, Tables 12 and 13.</p>	
<p>45. Other Operating Revenue – Timber and Water Sales (Sections 10.3.2 and 10.3.3): TURN proposed increasing PG&E's forecast of revenues from timber sales to \$1.55 million, an increase of \$887,000 per year. The</p>	<p>TURN Opening Brief, pp. 345-347. D.14-08-032, pp. 607-608.</p>	<p>Yes</p>

Commission adopted this increase. TURN also proposed increasing PG&E's forecast of revenues from water sales to \$3 million, an increase of nearly \$2.7 million per year, to reflect the newly-negotiated agreement for such sales. The Commission also adopted this increase.	TURN Opening Brief, pp. 347-349. D.14-08-032, pp. 608-609.	
46. Working Cash – Goods and Service Lag Days (Section 11.4.2): TURN recommended 27.06 days based on its development of an excluded vendor list reflecting invoices of greater than \$200,000. PG&E proposed an alternative that would reflect all invoices for those vendors, which resulted in an adjustment of 25.99 days and a rate base reduction of \$12.09 million. The Commission adopted this adjustment based on PG&E's response to TURN's recommendation.	TURN Opening Brief, pp. 364-366. D.14-08-032, pp. 635-636.	Yes
47. Working Cash – Adjustments to Other Receivables (Section 11.4.6): TURN recommended three adjustments to PG&E's forecast for Other Accounts Receivable -- \$434,000 for receivables associated with non-tariffed products and services; \$1.49 million for Utility Electric Generation and interdepartmental sales; and \$15.2 million for non-energy billing system and related receivables. PG&E accepted the first two recommendations in its rebuttal testimony.	TURN Opening Brief, p. 360. Ex. 52 (PG&E-17 Rebuttal Testimony), pp. 5-18.	Yes
48. Financial Health (Section 11.6): TURN urged the Commission to recognize that PG&E is in good financial health, and to therefore reject PG&E's attempt to link its requested level of GRC revenues to improve the utility's financial condition. The Commission concluded that while it adopted a revenue requirement significantly below PG&E's requested level, that revenue requirement and the disposition of other disputed ratemaking issues were still consistent with the goal of supporting PG&E's ability to provide safe and reliable service while maintaining its financial health and ability to raise capital.	TURN Opening Brief, pp. 366-371. D.14-08-032, pp. 645-646.	Yes
49. Attrition Adjustment Mechanism (Section 12): TURN proposed a traditional two-part attrition mechanism, which combined a consumer price index expense escalation with an average recorded approach to establishing	TURN Opening Brief, pp. 371-384. D.14-08-032, pp. 2, 652-653,	Yes

attrition period plant additions. TURN's proposed approach yielded a 2015 increase of 3.6%, between PG&E's requested 6.1% and ORA's 2.6%. The Commission-adopted attrition mechanism in this GRC used a modified version of TURN's recorded approach for plant additions, but with a different seven-year period, resulting in a 2015 rate adjustment of 4.57% for 2015 and 5% for 2016. The resulting increase is \$111.5 million below the figure PG&E requested for 2015, and \$115 million lower for 2016.	656-661, and Appendix D, Table 1.	
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B. Duplication of Effort (§ 1801.3(f) and § 1802.5):

	Intervenor's Assertion	CPUC Discussion
a. Was the Office of Ratepayer Advocates (ORA) a party to the proceeding?²	Yes	Yes
b. Were there other parties to the proceeding with positions similar to yours?	Yes	Yes
c. If so, provide name of other parties: Greenlining Institute, City and County of San Francisco, Merced and Modesto Irrigation Districts, and Energy Producers and Users Coalition		Yes
d. Intervenor's claim of non-duplication: TURN's work in a GRC is typically coordinated with other like-minded groups, and this case was no different. In light of the scope of the proceeding and the magnitude of the requested rate increase, TURN worked especially hard to achieve such coordination and, as a result, maximum coverage for ratepayers. Our time records include a number of entries (usually coded as "coord" or "GP") for efforts devoted to communicating with the other intervenors about matters such as procedural strategies and issue area allocation. As is our regular practice in GRC-type proceedings, TURN closely coordinated with ORA (then DRA, before the most recent name change) from the earliest stages of the GRC in order to avoid and minimize duplication. With ORA, avoiding duplication is nearly impossible (since the staff seeks to address nearly all issue areas covered by the utility application). Therefore the coordination effort with ORA aims to minimize duplication and to ensure that where such duplication occurs TURN's witnesses are presenting distinct and unique arguments in support of the common or overlapping recommendations. As a result, the Commission ended up with a more robust record upon which to evaluate the issue at hand. In most instances, however, TURN raised unique issues, thus broadening the overall presentation of ORA and		Yes

² The Division of Ratepayer Advocates was renamed the Office of Ratepayer Advocates effective September 26, 2013, pursuant to Senate Bill No. 96 (Budget Act of 2013: public resources), which was approved by the Governor on September 26, 2013.

<p>other intervenors and avoiding duplication altogether.</p> <p>TURN also worked closely to coordinate our efforts on issues for which TURN was aware another intervenor was taking a position consistent with ours. The best example here may be the work of EPUC on hydro capital forecast issues. Through the coordinated effort, TURN and EPUC ensured that each group's witness presented the Commission with different analyses of the issue, and complementary proposals for the agency's consideration.</p> <p>In sum, the Commission should find that TURN's participation was efficiently coordinated with the participation of other intervenors wherever possible, so as to avoid undue duplication and to ensure that any such duplication served to supplement, complement, or contribute to the showing of the other intervenor.</p>	
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PART III: REASONABLENESS OF REQUESTED COMPENSATION

A. General Claim of Reasonableness (§ 1801 and § 1806):

a. Intervenor's claim of cost reasonableness:	CPUC Discussion
<p>TURN's request for intervenor compensation seeks an award of approximately \$1.5 million as the reasonable cost of our participation in the proceeding. This is a very substantial amount, one of the largest TURN has sought from the Commission. In light of the scope and quality of TURN's work, and the benefits achieved through TURN's participation in the proceeding, the Commission should have little trouble concluding that the amount requested is reasonable.</p> <p>PG&E's application sought a 2014 increase of \$1.16 billion, followed by requested increases of \$436 million for 2015 and \$486 million for 2016. The application as supported by thousands of pages of testimony and workpapers, sponsored by dozens of witnesses. The final exhibit list indicated nearly 375 exhibits. The Commission adopted a 2014 test year revenue requirement that was approximately \$700 million below the utility's request. (D.14-08-032, p. 5) As described above in the substantial contribution section, TURN can take credit for a substantial portion of this reduction of \$700 million for 2014. Furthermore, a substantial portion of the savings achieved in the test year will persist through the attrition years as well.</p> <p>The requested compensation amount is a very small fraction of the savings directly and indirectly attributable to TURN's work. As the substantial contribution discussion above makes very clear, TURN's efforts helped achieve a wide array of outcomes where the Commission agreed in whole or in part with TURN's recommendation, most of which resulted in reductions to the authorized revenue requirement.</p> <p>The total amount of this compensation request is also reasonable in light of recent awards of intervenor compensation to TURN for work in similar proceedings. In the 2012 SCE GRC (D.13-08-022), TURN was awarded compensation of approximately \$1.1 million for our work in that fully-litigated proceeding. SCE is</p>	<p>Yes</p>

<p>an electric-only utility, whereas PG&E's GRC presents issues regarding electric and gas distribution systems. Furthermore, TURN covered a broader range of issues due to our presenting witnesses on post-test year ratemaking and utility financial health issues. These factors explain why the increased amount of this compensation request is reasonable as compared to previous requests in recent GRCs.</p> <p>In sum, the Commission should conclude that TURN's overall request is reasonable in light of the substantial benefits to PG&E ratepayers that were attributable to TURN's participation in the case.</p>	
<p>b. Reasonableness of hours claimed:</p> <p>TURN's attorneys and consultants recorded a substantial number of hours for their work on this GRC. However, this is true of any GRC, as TURN tends to address a very broad array of issues (typically second only to DRA in terms of breadth of coverage) and devotes substantial time to review of the utility's showing, preparation of discovery, and development of the testimony positions and arguments. As described below and as further reflected in the time records attached to this request, the number of hours for each TURN representative was reasonable under the circumstances present here.</p> <p><u>TURN Attorneys:</u></p> <p>Hayley Goodson served as TURN's lead and coordinating attorney throughout this proceeding. She also was responsible for covering several issue categories for purposes of testimony review, hearing room work (cross-examination and defending TURN's witness), and briefing. Ms. Goodson also prepared and sponsored testimony as a TURN witness herself. TURN seeks compensation for approximately 650 of her hours here, or the equivalent of approximately 15-20 weeks of full-time work.</p> <p>Robert Finkelstein played a wide-ranging role for TURN throughout this proceeding. Mr. Finkelstein also served as TURN's attorney on depreciation, hydro generation, IT, Corporate Real Estate, miscellaneous revenues, and other policy and cost-of-service issues. TURN seeks compensation for approximately 460 of his hours here, or the equivalent of approximately 12-15 weeks of full-time work.</p> <p>Three other TURN staff attorneys worked on this PG&E GRC. Tom Long, Marcel Hawiger and Nina Suetake each assumed responsibility for discrete issue areas (including gas distribution and policy issues for Mr. Long, and gas and electric distribution, executive compensation and customer care issues for Mr. Hawiger, and electric distribution and human resources issues for Ms. Suetake). The hours sought for each are reasonable given the scope of their issue coverage in the proceeding. Each of them recorded 120-225 hours in this proceeding. Finally, William Nusbaum (HR and A&G) and Matthew Freedman (Diablo Canyon) each bore responsibility for discrete issues, and recorded approximately 60 hours each.</p> <p>TURN submits that the recorded hours are reasonable, both as described above</p>	<p>Except as explained in Part III.D, the hours claimed are reasonable.</p>

and as demonstrated in the wide-ranging substantial contribution TURN made in this proceeding. Therefore, TURN seeks compensation for all of the hours recorded by our attorneys and included in this request.

JBS Energy:

JBS Energy once again played an instrumental role in TURN's participation in this GRC by covering a broad array of issues, and conducting an in-depth review of past spending patterns and forecasts for this GRC.

The members of JBS Energy engaged in a thorough review of a broad array of issues, with a correspondingly substantial number of hours invoiced for the associated of JBS Energy. This work was a critical part of TURN's success in this proceeding. In light of the breadth of TURN's substantial contribution and the dollar impact of many of the issues on which we prevailed (either in whole or in part), the Commission should have little trouble concluding that the requested amount of hours and the associated intervenor compensation is a very cost-effective investment for PG&E's ratepayers.

Six members of JBS Energy's staff worked on the PG&E GRC on behalf of TURN, with five of them sponsoring testimony. William Marcus's testimony covered generation, tax, working capital, and specific ratemaking adjustments. Gayatri Schilberg's testimony addressed IT issues (both in the IT department and IT-related costs in the separate business units), and electric reliability and pole expenses. Jeff Nahigian's testimony covered corporate real estate, and customer care issues. Garrick Jones sponsored testimony on electric distribution issues. And John Sugar sponsored testimony on gas distribution and short term incentive issues. Greg Ruszovan has highly-developed data analysis, compilation and presentation skills, and played a critical role in developing and performing some of the analysis reflected in the testimony sponsored by other JBS Energy firm members. The Commission should find reasonable the requested amounts for the members of JBS Energy.

Diversified Utility Consultants, Inc.:

Jack Pous, President of DUCI, bore primary responsibility for the development and presentation of TURN's depreciation testimony in this proceeding, both in his written prepared testimony and during the two days of evidentiary hearings devoted to depreciation-related issues. At times Mr. Pous was able to delegate work to Sara Coleman, a Senior Analyst at the firm, and Jessica Showalter, an Analyst, thus reducing the total cost of service to TURN. The total hours for members of DUCI is substantially lower than the figure included in TURN's request for compensation in the 2012 GRC for SCE (less than 300 total hours here for gas and electric operations as compared to 350 total hours in the SCE GRC for the electric-only work). The Commission should find reasonable the requested amounts for the members of DUCI.

Catherine Yap of Barkovich & Yap:

Catherine Yap, a principal of Barkovich & Yap, presented TURN's analysis and recommendation associated with post-test year ratemaking and attrition increases.

This permitted TURN to address such issues in a GRC for the first time in recent memory. Ms. Yap delegated work as she could to Arlene Yap and Dennis Wong, to other firm employees. But the bulk of the work required the greater experience and expertise that Ms. Yap brought to the effort; she played a critical role not only in the development and presentation of TURN's position in testimony, but also with preparation for hearings and drafting of TURN's brief on this topic. TURN requests slightly less than 300 hours in total for the work of Ms. Yap and her other firm members on this important and contentious issue. The Commission should find reasonable the requested amounts for the members of Barkovich & Yap.

James Weil:

TURN's coordination efforts early in this proceeding informed us that Aglet Consumer Alliance was not going to be an active party in this PG&E GRC. TURN became concerned that PG&E's tendency to claim any reductions to its requested revenue requirement would undermine the utility's financial health might go unchallenged as a result, as Aglet typically took on such claims in recent PG&E GRCs. Therefore, TURN obtained the services of James Weil, founder of Aglet, to develop and present testimony on such financial health issues. Dr. Weil invoiced TURN for approximately 60 hours for this work. The Commission should find reasonable the requested amounts for Dr. Weil.

Meetings or discussions involving more than one TURN attorney or expert witness: A relatively small percentage of hours and hourly entries reflect internal and external meetings involving two or more of TURN's attorneys and expert witnesses. In past compensation decisions the Commission has deemed such entries as reflecting internal duplication that is not eligible for an award of intervenor compensation. This is not the case here. For the meetings that were among TURN's attorneys and expert witnesses, such meetings are essential to the effective development and implementation of TURN's strategy for this proceeding. None of the attendees are there in a duplicative role – each is an active participant, bringing his or her particular knowledge and expertise to bear on the discussions. As a result, TURN is able to identify issues and angles that would almost certainly never come to mind but for the “group-think” achievable in such settings.

There were also meetings with other parties at which more than one attorney represented TURN on occasion. The Commission should understand that this is often essential in a case such as this one, with a wide range of issues that no single person is likely to master. TURN's requested hours do not include any for a TURN attorney or expert witness where his or her presence at a meeting was not necessary in order to achieve the meeting's purpose. TURN submits that such meetings can be part of an intervenor's effective advocacy before the Commission, and that intervenor compensation can and should be awarded for the time of all participants in such meetings where, as here, each participant needed to be in the meeting to advance the intervenor's advocacy efforts.

Depreciation-related Time: TURN seeks compensation for the hours associated with work on depreciation-related issues. This includes the hours billed to TURN by DUCI, and hours recorded by TURN's staff attorney Finkelstein who handled

the issue on behalf of TURN. As TURN explained in the substantial contribution section, under the circumstances the Commission should find that TURN's entire showing on depreciation issues constituted a substantial contribution to the proceeding and the Commission's decision, even though the Commission did not adopt the positions TURN put forward on issues related to service lives. And as was the case in D.14-05-015, the decision awarding TURN intervenor compensation for our efforts in the Sempra Utilities' 2012 GRC, the Commission should find the full amount of hours reasonable and compensable.

Compensation Request Preparation Time: TURN is requesting compensation for 31.5 hours devoted to compensation-related matters, primarily preparation of this request for compensation (28.5 hours). While higher than the number of hours TURN tends to seek for compensation-related matters, this is a reasonable figure in light of the size and complexity of the request for compensation itself. The number of hours devoted to a request for compensation is driven in large part by the number of individuals and daily time entries involved in the substantive work. For example, the greater the number of individuals and associated time entries, and the greater the likelihood that the request will need to address a new hourly rate for some of those individuals.

In D.09-10-051, the Commission awarded compensation for the full 30.0 hours requested for compensation-related work in the SCE 2009 GRC. However, in the PG&E 2011 GRC the Commission reduced the requested 24.25 hours by 15%, in part due to perceived deficiencies in TURN's claim, and in part due to a determination that the "claim was not complex from the legal standpoint and the formal record in support of the claim was not voluminous." D.12-03-024, pp. 25-26. TURN has striven to fully address issues that have in the past caused the Commission to find deficiencies in our requests for compensation. Given the nearly 750-page final decision, with more than 300 separately stated findings of fact, and TURN's 400-page opening brief based on testimony of nine witnesses and extensive references to the hearing testimony of many more witnesses, TURN is confident the Commission will not reach the same conclusion about the formal record for this claim. Indeed, the decision awarding compensation for TURN's work in the SCE 2012 GRC and the Sempra Utilities' 2012 GRC awarded the full amount of compensation-related hours requested in each of those proceedings (29.25 hours in A.10-11-015, and 25.25 hours in A.10-12-005/006).

Ms. Goodson prepared TURN's Notice of Intent for this proceeding, and recorded 3.0 hours for that task. The greater than usual number of hours for that task is due to TURN using this NOI as the opportunity to present the Commission with its annual hardship showing.

Mr. Finkelstein prepared this request for compensation because his extensive knowledge of many aspects of this proceeding, combined with his experience with GRCs in general, would enable him to prepare the request in a more efficient manner than if it were prepared by one of the other attorneys. Furthermore, each of TURN's attorneys devoted time to reviewing hourly records and identifying and explaining substantial contributions; TURN has excluded the bulk of those hours from this request. Finally, the number of hours requested, while higher than the figure in a typical TURN request for compensation, is lower because of the

efficiencies TURN was able to achieve due to its ability to rely on recently-filed requests covering many of the same attorneys and witnesses for the same period of time.		
In sum, the Commission should find that the number of hours claimed is fully reasonable in light of the complexity of the issues and TURN’s relative success on the merits.		
c. Allocation of hours by issue:		The allocation of hours by issue is reasonable.
TURN has allocated all of our attorney and consultant time by issue area or activity, as evident on our attached timesheets. The following codes relate to general activities that are part of nearly all CPUC proceedings, such as tasks associated with general participation, procedural matters, and coordination with other parties, as well as the specific substantive issue and activity areas addressed by TURN in this proceeding.		
Code	Stands for:	
GP	General Participation -- work that would not vary with the number of issues that TURN addresses, for the most part. This code appears most regularly during early stages of broad reviews, such as the initial review of the application and testimony, rebuttal testimony, and opening briefs, and other tasks that are of a more general nature.	
GH	General Hearing -- Hearing-related (preparation and participation), but not issue-specific. There are a number of general tasks that fall upon any intervenor actively participating in evidentiary hearings, such as dealing with scheduling and similar issues. In addition, due to the nature of GRC hearings and witness scheduling, TURN attorneys spent time in the hearing room waiting for the witness they would cross-examine to take the stand. To the extent possible, TURN’s attorneys used the time in the hearing room to perform other substantive work (such as preparing for the NEXT witness in queue), with the time recorded to the related substantive issue.	
Comp Ex	Comparison Exhibit – Preparation of TURN positions for inclusion in Comparison Exhibit; review of draft of exhibit	
PD	Proposed Decision -- work on reviewing, analyzing, commenting on, lobbying on, strategizing on the Proposed Decision and revisions thereto.	
Proc	Procedural -- Procedural matters such as non-hearing scheduling matters, joint briefing outline, NDA and other confidentiality issues, etc.	
Coord	Coordination with other parties -- meetings and e-mails w/ ORA and other intervenors about issue coverage, etc.	
Policy	Substantive work on policy issues, including cost/benefit analysis and safety-related spending	
A&G	Administrative and General	
CRE	Corporate Real Estate	
CWC	Cash Working Capital and related rate base issues	

Dep	Depreciation -- TURN's attorney's and expert witness's time sheets reflect allocation to a general depreciation category. It is often difficult to precisely allocate hours to depreciation-related sub-issues (Net Salvage or ASL, for example). TURN provides a rough general allocation: 40% Net Salvage, 30% ASL, 30% General. However, as noted earlier, TURN seeks an award for all depreciation-related hours, consistent with the outcomes adopted in D.14-05-015 (Sempra 2012 GRC) and D.13-08-022 (SCE 2012 GRC).
CustCare	Customer Care, including metering, customer service office, and billing.
HR	Human Resources – pensions and benefits, medical costs, workers comp, relocation benefits, etc, and long-term and short-term incentive programs.
GD	Gas Distribution
Gen F	Generation – Fossil-related issues
Gen N	Generation – Nuclear-related issues
Gen H	Generation – Hydro-related issues
PTYR	Post Test Year Ratemaking.
IT	Information Technology
OOR	Other Operating Revenue
Sett	Review of settlements reached by other parties to assess need to comment or protest.
ED	Electric Distribution
FinHealth	Financial Health
RO	Results of Operation
ShdSvcs	Shared Services (other than CRE and IT)
Tax	Tax-related issues
Comp	Time devoted to compensation-related pleadings
#	Time entries that cover substantive issue work that cannot easily be identified with a specific activity code. In this proceeding the time entries coded # represent a relatively small portion of the total hours. TURN requests compensation for all of the time included in this request for compensation, and therefore does not believe allocation of the time associated with these entries is necessary. However, if such allocation needs to occur, TURN proposes that the Commission allocate these entries in equal 25% shares to the broader issue-specific categories described above that were most likely to have work covered by a # entry (GD, ED, CustServ, and A&G).
TURN submits that under the circumstances this information should suffice to address the allocation requirement under the Commission's rules. Should the Commission wish to see additional or different information on this point, TURN requests that the Commission so inform TURN and provide a reasonable opportunity for TURN to supplement this showing accordingly.	

B. Specific Claim:*

CLAIMED						CPUC AWARD		
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Hayley Goodson	2012	29	\$325	D.13-08-022	\$9,425.00	29	\$325	\$9,425.00
H. Goodson	2013	573	\$345	Request pending in A.11-10-002, filed 3/24/14	\$197,685.00	573	\$345 ³	\$197,685.00
H. Goodson	2014	42.75	\$355	Res. ALJ-303	\$15,176.25	42.75	\$355 ⁴	\$15,176.25
Robert Finkelstein	2012	10.25	\$480	D.13-08-022	\$4,920.00	9.43	\$480	\$4,526.40
R. Finkelstein	2013	434.25	\$490	D.14-05-015	\$212,782.50	380.7	\$490	\$186,543.00
R. Finkelstein	2014	21.75	\$500	Res. ALJ-303	\$10,875.00	21.75	\$505 ⁵	\$10,983.75
Thomas Long	2013	121.75	\$555	D.14-05-015	\$67,571.25	121.75	\$555	\$67,571.25
T. Long	2014	0.75	\$570	Res. ALJ-303	\$427.50	0.75	\$570 ⁶	\$427.50
Nina Suetake	2013	166	\$320	D.14-05-015	\$53,120.00	166	\$320	\$53,120.00
Marcel Hawiger	2012	0.5	\$375	D.13-08-022	\$187.50	0.5	\$375	\$187.50
M. Hawiger	2013	209	\$400	D.14-05-015	\$83,600.00	209	\$400	\$83,600.00
M. Hawiger	2014	15.75	\$410	Res. ALJ-303	\$6,457.50	15.75	\$410 ⁷	\$6,457.50
Matthew Freedman	2013	49.75	\$400	D.14-11-019	\$19,900.00	49.75	\$400	\$19,900.00
M. Freedman	2014	4.25	\$410	Res. ALJ-303	\$1,742.50	4.25	\$410 ⁸	\$1,742.50
William Nusbaum	2013	58.75	\$455	D.13-10-065	\$26,731.25	58.75	\$455	\$26,731.25
W. Nusbaum	2014	2.0	\$465	Res. ALJ-303	\$930.00	2	\$465 ⁹	\$930.00
William Marcus	2012 to 2/28/13	52.83	\$260	D.12-03-024	\$13,735.80	52.83	\$260	\$13,735.80
W. Marcus	2013	147.79	\$265	D.14-05-015	\$39,164.35	147.79	\$265	\$39,164.35
W. Marcus	2014	1.75	\$265	2013 Rate (See Comment 1)	\$463.75	1.75	\$270 ¹⁰	\$472.50
Gayatri Schilberg	2012 to 2/28/13	74.51	\$205	D.13-08-022	\$15,274.55	74.51	\$205	\$15,274.55
G. Schilberg	2013	413.78	\$210	D.14-05-015	\$86,893.80	413.78	\$210	\$86,893.80

³ See D.15-05-019.⁴ Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.⁵ See D.15-05-027.⁶ See D.15-05-026⁷ See D.14-11-019.⁸ See D.15-06-021.⁹ See D.15-06-018.¹⁰ See D.15-05-027.

G. Schilberg	2014	9.29	\$210	2013 Rate (See Comment 1)	\$1,950.90	9.29	\$215 ¹¹	\$1,997.35
Jeff Nahigian	2012 to 2/28/13	134.5	\$200	D.13-08-022	\$26,900.00	134.5	\$200	\$26,900.00
J. Nahigian	2013	545.25	\$205	D.14-05-015	\$111,776.25	545.25	\$205	\$111,776.25
J. Nahigian	2014	5.75	\$205	2013 Rate (See Comment 1)	\$1,178.75	5.75	\$210 ¹²	\$1,207.50
Garrick Jones	2012 to 2/28/13	318.21	\$150	D.13-08-022	\$47,731.50	318.21	\$150	\$47,731.50
G. Jones	2013	461.77	\$155	D.12-03-024	\$71,574.35	461.77	\$155 ¹³	\$71,574.35
G. Jones	2014	1.51	\$155	2013 Rate (See Comment 1)	\$234.05	1.51	\$160 ¹⁴	\$241.60
Greg Ruzovan	2012 to 2/28/13	17.12	\$200	D.13-09-022	\$3,424.00	17.12	\$200	\$3,424.00
G. Ruzovan	2013	67.48	\$205	2012 rate from D.13-09-022, escalated by 2% per Res. ALJ-287	\$13,833.40	67.48	\$205	\$13,833.40
John Sugar	2012 to 2/28/13	285.11	\$205	D.13-08-022	\$58,447.55	285.11	\$205	\$58,447.55
J. Sugar	2013	741.86	\$210	D.14-05-015	\$155,790.60	741.86	\$210 ¹⁵	\$155,790.60
J. Sugar	2014	10.41	\$210	2013 Rate (See Comment 1)	\$2,186.10	10.41	\$215 ¹⁶	\$2,238.15
Jack Pous	2012	12.5	\$225	D.13-08-022 (for 2011 hours)	\$2,812.50	8.75	\$225	\$1,968.75
J. Pous	2013	233.50	\$225	D.13-08-022 (for 2011 hours)	\$52,537.50	163.45	\$230 ¹⁷	\$37,593.50
Sara Coleman	2013	21.0	\$125	D.13-08-022 (for 2011 hours)	\$2,625.00	14.7	\$130	\$1,911.00
Jessica Showalter	2013	27.0	\$75	D.13-08-022 (for 2011 hours)	\$2,025.00	18.9	\$75	\$1,417.50
Catherine Yap	2013	270.75	\$275	See Comment 3, below.	\$74,456.25	270.75	\$275	\$74,456.25

¹¹ Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.

¹² Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.

¹³ Application of 2% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-287.

¹⁴ Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.

¹⁵ Application of 2% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-287.

¹⁶ Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.

¹⁷ Application of 2% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-287.

C. Yap	2014	4.0	\$275	See Comment 3, below.	\$1,100.00	4	\$280 ¹⁸	\$1,120.00
Arlene Yap	2013	8.75	\$75	See Comment 3, below.	\$656.25	8.75	\$75	\$656.25
Dennis Wong	2013	10.25	\$75	See Comment 3, below.	\$768.75	10.25	\$75	\$768.75
James Weil	2013	58.2	\$315	2012 rate from D.13-06-020, escalated by 2% per Res. ALJ-287	\$18,333.00	58.2	\$315 ¹⁹	\$18,333.00
J. Weil	2014	0.7	\$315	2012 rate from D.13-06-020, escalated by 2% per Res. ALJ-287	\$220.50	0.7	\$325 ²⁰	\$227.50
Subtotal: \$ 1,517,145.70						Subtotal: \$1,474,162.65		
INTERVENOR COMPENSATION CLAIM PREPARATION **								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate	Total \$
H. Goodson	2013	3.0	\$172.50	½ of approved 2013 rate	\$517.50	3	\$172.50	\$517.50
R. Finkelstein	2014	28.5	\$245	½ of approved 2013 rate	\$6,982.50	28.5	\$252.50	\$7,196.25
Subtotal: \$7,500.00						Subtotal: \$7,713.75		
COSTS								
#	Item	Detail			Amount	Amount		
	Photocopying	Copies made of TURN pleadings for service, and copying charges from consultant billings			\$1,373.89	\$1,373.89		
	Postage	Expenses for postage for this proceeding			\$60.37	\$60.37		
	Travel and hotel	Plane fare, hotel expenses for TURN witness based in Austin, TX for appearance at evidentiary hearing			\$1,274.42	\$1,274.42		
	Overnight delivery	Materials mailed for express delivery to TURN consultants related to work in this proceeding			\$144.53	\$144.53		
	Phone	Charges associated with TURN’s work in this proceeding, including			\$143.29	\$143.29		

¹⁸ Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.

¹⁹ Application of 2% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-287.

²⁰ Application of 2.58% Cost-of-Living-Adjustment (COLA) per Resolution ALJ-303.

		costs of conference calls		
	Computerized Research	Computerized research costs associated with preparation of TURN's strategy and pleadings for this proceeding	\$646.65	\$646.65
Subtotal: \$3,643.15				Subtotal: \$3,643.15
TOTAL REQUEST: \$ 1,528,768.85				TOTAL AWARD: \$1,485,519.55
<p>**We remind all intervenors that Commission staff may audit their records related to the award and that intervenors must make and retain adequate accounting and other documentation to support all claims for intervenor compensation. Intervenor's records should identify specific issues for which it seeks compensation, the actual time spent by each employee or consultant, the applicable hourly rates, fees paid to consultants and any other costs for which compensation was claimed. The records pertaining to an award of compensation shall be retained for at least three years from the date of the final decision making the award.</p> <p>**Travel and Reasonable Claim preparation time typically compensated at ½ of preparer's normal hourly rate</p>				
ATTORNEY INFORMATION				
Attorney	Date Admitted to CA BAR ²¹		Member Number	Actions Affecting Eligibility (Yes/No?) If "Yes", attach explanation
Hayley Goodson	December 5, 2003		228535	No
Thomas Long	December 11, 1986		124776	No
Robert Finkelstein	June 13, 1990		146391	No
Marcel Hawiger	January 23, 1998		194244	No
Matthew Freedman	March 29, 2001		214812	No
William Nusbaum	June 7, 1983		108835	No
Nina Suetake	December 14, 2004		234769	No

²¹ This information may be obtained through the State Bar of California's website at <http://members.calbar.ca.gov/fal/MemberSearch/QuickSearch>.

C. Attachments Documenting Specific Claim and Comments on Part III

Attachment or Comment #	Description/Comment
1	Certificate of Service
2	Attorney Time Sheet Detail
3	Expense Detail
Comment 1	<p>2014 Hourly Rates</p> <p>At the time this request for compensation was prepared, the Commission had not yet determined the general “cost-of-living” adjustment for 2014. Therefore, the original request had used the hourly rates already approved for 2013 work (or the 2013 rate requested where one has not yet been approved) for TURN’s attorneys and consultants as the hourly rate for 2014 as well. The Commission subsequently issued Resolution ALJ-303 adopting a general COLA of 2.58% for intervenor compensation purposes. TURN’s supplemental filing adjusts the 2014 hourly rates for TURN’s attorneys to reflect this COLA. TURN has not requested COLA increases in 2014 for its consultants in this proceeding as none of them increased their billed market rates for 2014 for purposes of this proceeding.</p>
Comment 2	<p>2013 Hourly Rate for Matthew Freedman</p> <p>At the time this request for compensation was prepared, the Commission had not adopted an authorized hourly rate for the work of TURN staff attorney Matthew Freedman in 2013. Since then the Commission issued D.14-11-019 (in A.13-06-015) that, among other things, awarded compensation at the requested rate of \$400 for his work in 2013. TURN’s supplemental filing reflects this development.</p>
Comment 3	<p>2013 and 2014 Hourly Rates for Catherine Yap, Arlene Yap, and Dennis Young</p> <p>This is the first request for compensation in which TURN seeks to recover the amounts associated with the expert witness services of Catherine Yap and others in her firm. Ms. Yap invoiced TURN at an hourly rate of \$275 for her work, and \$75 per hour for the work of her associates Arlene Yap and Dennis Wong. The Commission should find these rates reasonable.</p> <p>Ms. Yap is a principal in the firm of Barkovich & Yap, Inc., and has been consulting in the utility regulatory area for more than 25 years. She is well known to the Commission as an expert witness providing testimony on issues related to cost-of-service requirements, allocation, rate design, and customer bill effects for electric and natural gas utilities. Prior to becoming a consultant and expert witness, Ms. Yap was employed in a variety of positions at the Commission for nine years, ultimately being responsible for managing the Energy Rate Design and Economics Branch of what was then the Public Staff Division (now ORA). She has a B.A. in chemical physics from U.C. Santa Cruz, and a M.S. in Energy and Resources from U.C. Berkeley.</p> <p>In Resolution ALJ-287, the adopted range of 2013 hourly rates for expert witnesses with more than thirteen years of experience is \$165-\$410. The \$275 rate Ms. Yap charged TURN is in the lower half of this range, despite the fact that she has nearly 35 years of directly applicable experience both on the staff of the CPUC and appearing on behalf of parties in CPUC proceedings.</p> <p>Ms. Yap’s credentials and experience compare very favorably with those of Terry Murray, an expert witness on behalf of TURN in various telecommunications proceedings at the CPUC. The</p>

	<p>Commission has awarded compensation at an hourly rate of \$350 for work Ms. Murray performed in 2005 (D.06-09-008). The Commission should find the \$275 rate reasonable for work Ms. Yap performed in 2013.</p> <p>Ms. Yap relied upon her associates Arlene Yap and Dennis Wong to perform various research and data compilation and graphing tasks associated with performance of the analysis and preparation for her expert testimony. Her firm charges an hourly rate of \$75 for work of those associates in 2013. The Commission has awarded compensation for such technical and analytical assistance through such entry-level analyst positions using a \$75 hourly rate since 2006 (D.06-10-018, awarding compensation for work performed in 2005). The \$75 hourly rate is below the low end of the range for persons providing expert witness services with 0-6 years experience in 2013. The Commission should find the \$75 hourly rate reasonable for work that Arlene Yap and Dennis Wong performed in 2013.</p>
Comment 4	<p>Expenses – TURN has included the reasonable expenses incurred associated with our participation in this proceeding. The photocopying expense is higher than typical, as one would expect given the greater than typical number of witnesses sponsoring testimony (with voluminous attachments) on behalf of TURN. The postage, overnight delivery, and phone expenses were all associated exclusively with TURN’s work in this proceeding. TURN also incurred computerized research costs associated with the preparation of its testimony and pleadings. Finally, TURN incurred travel expenses (air travel, ground transportation, and hotel) for Jack Pous, who is based in Austin, Texas and testified during the evidentiary hearings conducted in August 2013.</p>

D. CPUC Disallowances and Adjustments:

Item	Reason
Part III.A.b.	<p>We disallow TURN’s hours allocated to its work on Average Service Life (ASL), which is a major factor in calculating a utility’s depreciation expenses. We find that TURN did not substantially contribute to the ASL estimates we adopted for PG&E.</p> <p>A.14-08-032, at mimeo pp.604-05, clearly and expressly relies on PG&E’s ASL estimates. TURN concedes this reliance (<i>see</i> item 44 in Part II.A above). Not only does D.14-08-032 find PG&E’s ASL estimates “reasonable” and “generally in line with those of other California utilities” (<i>see Id.</i> at mimeo p.604), it specifically rejects TURN’s arguments and methodology. For example, D.14-08-032 says TURN’s use of the Simulated Plant Record (SPR) method:</p> <p>“TURN’s primary support for most of its ASL estimates is the statistical analysis of the historical data. TURN compared PG&E plant account balances to SPR simulated book balances based on an Iowa survivor curve and ASL. The SPR method employed for life analysis has limitations and statistical biases that often indicate longer service lives than are actually appropriate, as explained in academic literature.” (<i>Id.</i> at mimeo pp.604-05.)</p> <p>D.14-08-032 does not accept TURN’s ASL estimates, nor does it suggest that any part of TURN’s analysis holds promise for future general rate cases. On this issue, there is no contention or recommendation made by TURN that the Commission adopted, even in part. (<i>See</i> Pub. Util. Code Sec. 1802 (i).</p> <p>TURN nevertheless argues that it made a substantial contribution on this issue; it asserts that its</p>

	<p>showing “gave the Commission an opportunity to conduct a broader and more thorough review of the utility-proposed depreciation parameters than would have been the case otherwise.” (<i>see</i> Item 44 in Part II.A. above.)</p> <p>Had TURN’s showing regarding ASL resulted in such a review, TURN’s claim for substantial contribution on this issue might be more persuasive. However our reading of D.14-08-032 suggests that in this proceeding, in contrast to virtually every other issue on which TURN presented argument and analysis, the Commission considered TURN’s showing on ASL to be unsubstantial.</p> <p>In its allocation of hours by issue (<i>see</i> Part II.A.c. above), TURN allocates its hours on “Depreciation” as follows: 40% Net Salvage, 30% ASL, 30% General. We will not disallow any “Depreciation” hours logged by attorney Goodson and consultant Marcus, as examination of their time records show only a nominal amount of hours (1.5 hours for Goodson, less than an hour for Marcus), and those hours seem reasonable allocable to “General”. However, we will disallow 30% of the “Depreciation” hours logged by attorney Finkelstein and by consultants Pous, Coleman, and Showalter. The resulting disallowance for Finkelstein is .825 hours in 2012 and 53.55 hours in 2013; for Pous, the disallowance is 3.75 hours in 2012 and 70.05 hours in 2013; for Coleman, the disallowance is 6.3 hours in 2013; and for Showalter, the disallowance is 8.1 hours in 2013.</p>
<p>Hourly Rates for Consultants: Catherine Yap, Jessica Showalter, Arlene Yap, and Dennis Wong</p>	<p>We authorize hourly rates for the following TURN consultants:</p> <p>We approve the 2013 requested hourly rate of \$275 for C.Yap. As a witness with more than 13 years of experience, the requested rate falls well within the rate level range of \$165-410 authorized by ALJ-287.</p> <p>We approve TURN’s request for a 2013 hourly rate of \$75 for Showalter, an analyst at Diversified Utility Consultants, Inc. (DUCI), who does not yet have an approved rate before the Commission. Showalter analyzed and created ASL/net salvage spreadsheets for the depreciation issues and performed cost analysis. TURN cites the Commission’s approval of a \$75 hourly rate for Erin Ladd in D.14-05-015, who Showalter replaces, as comparable to its request for Showalter.</p> <p>Like Showalter, A. Yap and Wong do not yet have a Commission-adopted hourly rate. TURN requests hourly rates of \$75 for work in 2013, for performing research and compiling data and graphs. TURN describes the work performed as consisting of entry-level technical and analytical support for the sponsoring witness. TURN states the rate requested is reasonable, comparable to rates awarded for similar technical and analytical assistance in D.06-10-018, and below the low end of the range of expert witnesses with 0-6 years of experience. We authorize the rate of \$75 per hour.</p>

PART IV: OPPOSITIONS AND COMMENTS

A. Opposition: Did any party oppose the Claim?	No.
B. Comment Period: Was the 30-day comment period waived (<i>see</i> Rule 14.6(c)(6))?	Yes.

FINDINGS OF FACT

1. The Utility Reform Network has made a substantial contribution to D.14-08-032.
2. The requested hourly rates for The Utility Reform Network's representatives, herein, are comparable to market rates paid to experts and advocates having comparable training and experience and offering similar services.
3. The claimed costs and expenses, as adjusted herein, are reasonable and commensurate with the work performed.
4. The total of reasonable compensation is \$1,485,519.55.

CONCLUSIONS OF LAW

1. The Claim, with any adjustment set forth above, satisfies all requirements of Pub. Util. Code §§ 1801-1812.
2. Today's decision should be made effective immediately, in order to facilitate prompt payment of the award.

ORDER

1. The Utility Reform Network shall be awarded \$1,485,519.55.
2. Within 30 days of the effective date of this decision, the Pacific Gas and Electric Company shall pay The Utility Reform Network the total award. Payment of the award shall include compound interest at the rate earned on prime, three-month non-financial commercial paper as reported in Federal Reserve Statistical Release H.15, beginning December 6, 2014, the 75th day after the filing of The Utility Reform Network's request, and continuing until full payment is made.

3. The comment period for today's decision is waived.

This decision is effective today.

Dated August 13, 2015, at San Francisco, California.

MICHAEL PICKER

President

MICHEL PETER FLORIO

CATHERINE J.K. SANDOVAL

CARLA J. PETERMAN

LIANE M. RANDOLPH

Commissioners

APPENDIX**Compensation Decision Summary Information**

Compensation Decision:	D1508023	Modifies Decision?	No
Contribution Decision(s):	D1408032		
Proceeding(s):	A1211009, I1303007		
Author:	ALJ Division		
Payer(s):	Pacific Gas and Electric Company		

Intervenor Information

Intervenor	Claim Date	Amount Requested	Amount Awarded	Multiplier?	Reason Change/Disallowance
The Utility Reform Network (TURN)	9/22/14	\$1,528,768.85	\$1,485,519.55	N/A	Adjustments in hourly rates; reductions for time spent on Average Service Life (ASL).

Advocate Information

First Name	Last Name	Type	Intervenor	Hourly Fee Requested	Year Hourly Fee Requested	Hourly Fee Adopted
Hayley	Goodson	Attorney	TURN	\$325	2012	\$325
Hayley	Goodson	Attorney	TURN	\$345/\$172.50	2013	\$345/\$172.50
Hayley	Goodson	Attorney	TURN	\$355	2014	\$355
Robert	Finkelstein	Attorney	TURN	\$480	2012	\$480
Robert	Finkelstein	Attorney	TURN	\$490	2013	\$490
Robert	Finkelstein	Attorney	TURN	\$500/\$245	2014	\$505/\$252.50
Thomas	Long	Attorney	TURN	\$555	2013	\$555
Thomas	Long	Attorney	TURN	\$570	2014	\$570
Nina	Suetake	Attorney	TURN	\$320	2013	\$320
Marcel	Hawiger	Attorney	TURN	\$375	2012	\$375
Marcel	Hawiger	Attorney	TURN	\$400	2013	\$400
Marcel	Hawiger	Attorney	TURN	\$410	2014	\$410
Matthew	Freedman	Attorney	TURN	\$400	2013	\$400
Matthew	Freedman	Attorney	TURN	\$410	2014	\$410
William	Nusbaum	Attorney	TURN	\$455	2013	\$455
William	Nusbaum	Attorney	TURN	\$465	2014	\$465
William	Marcus	Expert	TURN	\$260	2012 to 2/28/2013	\$260
William	Marcus	Expert	TURN	\$265	2013	\$265
William	Marcus	Expert	TURN	\$265	2014	\$270

Gayatri	Schilberg	Expert	TURN	\$205	2012 to 2/28/2013	\$205
Gayatri	Schilberg	Expert	TURN	\$210	2013	\$210
Gayatri	Schilberg	Expert	TURN	\$210	2014	\$215
Jeff	Nahigian	Expert	TURN	\$200	2012 to 2/28/2013	\$200
Jeff	Nahigian	Expert	TURN	\$205	2013	\$205
Jeff	Nahigian	Expert	TURN	\$205	2014	\$210
Garrick	Jones	Expert	TURN	\$150	2012 to 2/28/2013	\$150
Garrick	Jones	Expert	TURN	\$155	2013	\$155
Garrick	Jones	Expert	TURN	\$155	2014	\$160
Greg	Ruszovan	Expert	TURN	\$200	2012 to 2/28/2013	\$200
Greg	Ruszovan	Expert	TURN	\$205	2013	\$205
John	Sugar	Expert	TURN	\$205	2012 to 2/28/2013	\$205
John	Suagar	Expert	TURN	\$210	2013	\$210
John	Sugar	Expert	TURN	\$210	2014	\$215
Jack	Pous	Expert	TURN	\$255	2012	\$255
Jack	Pous	Expert	TURN	\$225	2013	\$230
Sara	Coleman	Expert	TURN	\$125	2013	\$130
Jessica	Showalter	Expert	TURN	\$75	2013	\$75
Catherine	Yap	Expert	TURN	\$275	2013	\$275
Catherine	Yap	Expert	TURN	\$275	2014	\$280
Arlene	Yap	Expert	TURN	\$75	2013	\$75
Dennis	Wong	Expert	TURN	\$75	2013	\$75
James	Weil	Expert	TURN	\$315	2013	\$315
James	Weil	Expert	TURN	\$315	2014	\$325

(END OF APPENDIX)